

**EXHIBIT A**

**Docket No. 2019-232-A**  
**Procedure to Address Conceptual Issues Around Non-Allowable Expenses –**

**DEC/DEP/ORS Stipulation**

#	Expense Category	Non-Allowable Examples Agreed Upon <sup>1</sup>
1	<b>Imprudent or excessive Expenses</b>	Imprudent expenses require a fact determination within a rate case.
2	<b>Lobbying and political advertising</b>	Lobbying expenses, including donations, monetary contributions, etc. Trade association dues attributable to lobbying.
3	<b>Political, charitable, social and community contributions</b>	Monetary contributions, monetary donations not allowed for recovery. Sponsorships not reasonably associated with the utility.
4	<b>Institutional advertising</b>	Goodwill and brand/image advertising Advertising for non-regulated products and services
5	<b>Recreation, entertainment or non-essential employee Benefits</b>	Spousal travel Religious clubs, country club dues Non-professional social or religious organizations Alcohol
6	<b>Criminal and civil penalties, fines and judgments</b>	No fines or penalties recoverable.

<sup>1</sup> The Commission is not precluded from evaluation of the evidence presented by the utility to support expenditures.